IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

WP(C).No. 7752 of 2007(W)

PETITIONER:

DITTEX EXPORTS PVT.LTD., NO.IV/259,
AMBAZHAKKAD, ASHTAMICHIRA, TRICHUR, REP. BY ITS
MANAGING DIRECTOR, K.O.ANTONY, AGED 64 YEARS,
S/O.OUSEPH, RESIDING AT KAITHARAN HOUSE,
PUTHENVELIKKARA, NORTH PARUR, ERNAKULAM DISTRICT,
PIN: 683594.

BY ADV. SRI.T.C.GOVINDA SWAMY
SMT. D.HEERA

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY THE**
   CHIEF SECRETARY TO THE GOVERNMENT OF KERALA,
   STATE SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE COMMERCIAL TAX OFFICER - I,**
   CHALAKKUDY.

3. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM.

4. **THE TAHSILDAR,**
   MUKUNDAPURAM,
   IRINJALAKUDA.

BY SR.GOVT.PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.7752 OF 2007-W

Judgment

The petitioner is aggrieved by Ext.P4 order of assessment passed by the 2nd respondent. According to it, the said order is not passed in conformity with Ext.P2 appellate order. So, this Writ Petition is filed, challenging Ext.P4 and also the consequential demand Ext.P3 issued along with that. Against Ext.P4, the petitioner has got a right of appeal. Therefore, it is unnecessary for this Court to entertain this Writ Petition. The petitioner can also move for interim stay of Ext.P3 pending disposal of the appeal. Accordingly, the Writ Petition is dismissed without prejudice to the contentions of the petitioner and its right to move the appellate forum for appropriate reliefs. The recovery pursuant to Ext.P3 will remain in abeyance till 30 days are over from the date of service of the said notice on the petitioner.

08.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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